CHRISTINE KANE
COUNTY OFFICE BUILDING
3 EAST PULTENEY SQUARE
BATH, NY 14810

RE: County of Steuben, Local Law 8, 1998, filed 06/25/98

The above referenced material was received and filed by this office as indicated. Additional local law filing forms will be forwarded upon request.

A local law Relative to Exemption from Taxation to the Extent of Any

Increase in Value for Improvements to Residential Property

to the Extent of any Increase in Value for Improvements

Facilitating and Accommodating the Use and Accessibility of Such Property by the Physically Disabled.

Be it enacted by the LEGISLATURE Of the County

County

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Of STEUBEN

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as follows:

SECTION 1: LEGISLATIVE INTENT. It is the intent of the within Local Law to provide an exemption from taxation to the extent authorized by Real Property Tax Law Section 459 for improvements to real property used for residential purposes to the extent of any increase in value attributable to such improvement if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner who is physically disabled or a member of the resident owner's household residing in the real property.

SECTION 2. EXEMPTION: To the extent authorized by Real Property Tax Law Section 459, and the procedure set forth therein, an exemption from taxation is authorized for improvements to any real property used solely for residential purposes as a one, two or three family residence to the extent of any increase in the value attributable to such improvement, if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by (a) a resident owner of the real property who is physically disabled; or (b) a member of the resident owner's household who is physically disabled, if such member resides in the real property.

EFFECTIVE DATE. This Local Law shall become effective upon final adoption and shall apply to improvements constructed, which improvements would first appear on the 1997 assessment roll.

## (Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legis	lative body only.)
I hereby certify that the local law	annexed hereto, designated as local law No. Eight of 19.98  Yes of Steuben was duly passed by the on 6/22 1998, in accordance with the applicable provisions of law.
of the (County)(City)(Town)(Viii)	ge) of Steuben was duly passed by the
Legislature	on $\frac{6/22}{1998}$ , in accordance with the applicable provisions of law.
(Name of Legislative Body)	
	ody with approval, no disapproval or repassage after disapproval
by the Elective Chief Executi	vo Officer*
by the Elective Chief Executi	ve Officer '.)
The sale of the sa	
I hereby certify that the local law	annexed hereto, designated as local law No of 19
of the (County)(City)(Town)(Villa	ge) of was duly passed by the
	on 19, and was (approved)(not approved)(repassed after
(Name of Legislative Body)	
disapproval) by the	and was deemed duly adopted on
(Elective Chief Executive	e Officer*)
in accordance with the applicable	provisions of law.
	<b>\</b>
3. (Final adoption by referendu	m.) \
I hereby certify that the local law	nnexed hereto, designated as local law No of 19
of the (County)(City)(Town)(Villa	ge) of was duly passed by the
	on 19, and was (approved)(not approved)(repassed after
(Name of Legislative Body)	and was (approved)(not approved)(tepassed after
disapproval) by the	on 19 Such local law was submitted
(Elective Chief Executiv	Officer*)
•	<i>"</i>
to the people by reason of a (mano	atory)(permissive) referendum, and received the affirmative vote of a majority of
the qualified electors voting thereo	n at the (general)(special)(annual) election held on 19, in
accordance with the applicable pro	visions of law.
•	
4. (Subject to permissive referen	dum and final adoption because no valid petition was filed requesting
referendum.)	
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I hereby certify that the local law a	nnexed hereto, designated as local law No of 19
	ge) of was duly passed by the
of the (walky)(city)( town)( villa)	ge) of was duly passed by the
(Name of Legislative Body)	on 19, and was (approved)(not approved)(repassed after
disapproval) by the	on 19 Such local law was subject to
(Elective Chief Executive	Officer*)
permissive referendum and no vali	d petition requesting such referendum was filed as of 19, in
accordance with the applicable pro	

<sup>\*</sup>Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Ch	narter revision proposed by petition.)
of the City ofsection (36)(37) of the Municipal I	annexed hereto, designated as local law No
(County local law concoming	adaption of Charter)
6. (County local law concerning	
of the County of at the General Election of Novemb Municipal Home Rule Law, and haies of said county as a unit and a m	of 19
(If any other authorized form of 1	final adoption has been followed, please provide an appropriate certification.)
I further certify that I have compar is a correct transcript therefrom an dicated in paragraph, about	red the preceding local law with the original on file in this office and that the same d of the whole of such original local law, and was finally adopted in the manner incove.  Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body
(Seal)	Date: June 23, 1998
(Certification to be executed by other authorized attorney of local	County Attorney, Corporation Counsel, Town Attorney, Village Attorney or ality.)
STATE OF NEW YORK COUNTY OF STEUBEN	
I, the undersigned, hereby certify thave been had or taken for the enactions of the enactions of the enactions.	hat the foregoing local law contains the correct text and that all proper proceedings ctment of the local law annexed projects.
	Signature
	STEUBEN COUNTY ATTORNEY Title
	County 然終X KXXX of WXXXX
	Date: June 23, 1998